

**STATE OF IOWA**  
**2014**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2014**

16203101000000

City of Epworth  
191 Jacoby Drive East  
Epworth, IA 52045

CITY OF **EPWORTH**, IOWA

**DUE: December 1, 2014**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	494,718		494,718	495,077
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	494,718		494,718	495,077
Delinquent property taxes	0		0	0
TIF revenues	94,074		94,074	94,073
Other city taxes	227,598	0	227,598	184,684
Licenses and permits	12,228	0	12,228	2,935
Use of money and property	15,242	1,865	17,107	11,300
Intergovernmental	232,169	0	232,169	432,000
Charges for fees and service	112,106	463,600	575,706	506,800
Special assessments	3,142	0	3,142	3,142
Miscellaneous	159,366	2,700	162,066	23,200
Other financing sources	94,073	270,470	364,543	1,780,769
<b>Total revenues and other sources</b>	1,444,716	738,635	2,183,351	3,533,980
<b>Expenditures and Other Financing Uses</b>				
Public safety	160,456	0	160,456	178,000
Public works	455,838	0	455,838	482,000
Health and social services	0	0	0	0
Culture and recreation	96,899	0	96,899	124,358
Community and economic development	17,556	0	17,556	22,600
General government	107,258	0	107,258	127,085
Debt service	244,870	0	244,870	244,870
Capital projects	36,721	0	36,721	212,000
<b>Total governmental activities expenditures</b>	1,119,598	0	1,119,598	1,390,913
Business type activities	0	745,844	745,844	2,177,300
<b>Total ALL expenditures</b>	1,119,598	745,844	1,865,442	3,568,213
Other financing uses, including transfers out	94,073	56,500	150,573	150,769
<b>Total ALL expenditures/And other financing uses</b>	1,213,671	802,344	2,016,015	3,718,982
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	231,045	-63,709	167,336	-185,002
Beginning fund balance July 1, 2013	1,084,638	439,580	1,524,218	979,207
Ending fund balance June 30, 2014	1,315,683	375,871	1,691,554	794,205

**Note** - These balances do not include \$ **0** held in non-budgeted internal service funds; \$ **0** held in Pension Trust Funds; \$ **0** held in Private Purpose Trust funds and \$ **0** held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 1,213,340	Other long-term debt	\$ 0
Revenue debt	\$ 3,900,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,449,104

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/22/2014	<input checked="" type="checkbox"/>	Date Published
			<input type="checkbox"/>	Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Janet Berger, CMC, ICMFO		563	876-3320	
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF EPWORTH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>												1
2	Taxes levied on property	345,441	0		149,277	0	0	494,718			494,718	2	
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3	
4	Net current property taxes	345,441	0		149,277	0	0	494,718		T01	494,718	4	
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5	
6	<b>Total property tax</b>	345,441	0		149,277	0	0	494,718			494,718	6	
7	<b>TIF revenues</b>			94,074				94,074		T01	94,074	7	
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	2,976	0	0	1,214	0	0	4,190		T15	4,190	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9	
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10	
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11	
12	Mobile home tax	1,254	0	0	1,144	0	0	2,398	0	T19	2,398	12	
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13	
14	Other local option taxes	110,505	110,505	0	0	0	0	221,010	0	T09	221,010	14	
15	<b>TOTAL OTHER CITY TAXES</b>	114,735	110,505	0	2,358	0	0	227,598	0		227,598	15	
16	<b>Section B - LICENSES AND PERMITS</b>	12,228	0	0	0	0	0	12,228	0	T29	12,228	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>												
18	Interest	4,630	0	0	376	0	0	5,006	1,018	U20	6,024	18	
19	Rents and royalties	8,850	0	0	0	0	0	8,850	0	U40	8,850	19	
20	Other miscellaneous use of money and property	1,386	0	0	0	0	0	1,386	847	U20	2,233	20	
21		0	0	0	0	0	0	0	0		0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	14,866	0	0	376	0	0	15,242	1,865		17,107	22	
23													
24	<b>Section D - INTERGOVERNMENTAL</b>												
25													
26	<b>Federal grants and reimbursements</b>												
27	Federal grants	14,044	0	0	0	0	0	14,044	0	B89	14,044	27	
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28	
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29	
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30	
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31	
32		0	0	0	0	0	0	0	0		0	32	
33	<b>Total Federal grants and reimbursements</b>	14,044	0	0	0	0	0	14,044	0		14,044	33	
34													
35													
36													
37													
38													
39													
40													

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF EPWORTH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>												41
42													42
43	<b>State shared revenues</b>												43
44	Road use taxes		185,728					185,728			C46	185,728	44
45													45
46													46
47													47
48	<b>Other state grants and reimbursements</b>												48
49	State grants	11,749	0	0	0	0	0	11,749	0	C89	11,749	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54	GTSB	0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	<b>Total state</b>	11,749	185,728	0	0	0	0	197,477	0		197,477	60	
61													61
62	<b>Local grants and reimbursements</b>												62
63	County contributions	0	0	0	0	0	0	0	0		0	63	
64	Library service	0	0	0	0	0	0	0	0	D89	0	64	
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65	
66	Fire/EMT service	20,648	0	0	0	0	0	20,648	0	D89	20,648	66	
67		0	0	0	0	0	0	0	0	D89	0	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	<b>Total local grants and reimbursements</b>	20,648	0	0	0	0	0	20,648	0		20,648	70	
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	46,441	185,728	0	0	0	0	232,169	0		232,169	71	
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>												72
73	Water	0	0	0	0	0	0	0	181,155	A91	181,155	73	
74	Sewer	0	0	0	0	0	0	0	282,445	A80	282,445	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A60	0	77	
78	Airport	0	0	0	0	0	0	0	0	A01	0	78	
79	Landfill/garbage	98,501	0	0	0	0	0	98,501	0	A81	98,501	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF EPWORTH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>												81
82	Transit	0	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	0	A80	0	87
88	Other:												88
89	Nursing home	0	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	1,410	0	0	0	0	0	1,410	0	0	A89	1,410	90
91	Prisoner care	0	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	9,920	0	0	0	0	0	9,920	0	0	A61	9,920	100
101	Animal control charges	0	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>		0	0	0	0	0	0	0	0		0	102
103	passport agent fees	2,275	0	0	0	0	0	2,275	0	0		2,275	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	112,106	0	0	0	0	0	112,106	463,600			575,706	104
105													105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	1,692	0	0	1,450	0	0	3,142	0	0	U01	3,142	106
107	<b>Section G - MISCELLANEOUS</b>												107
108	Contributions	12,965	0	0	0	0	0	12,965	0	0	U99	12,965	108
109	Deposits and sales/fuel tax refunds	2,287	0	0	0	0	0	2,287	2,700	0	U99	4,987	109
110	Sale of property and merchandise	130,945	0	0	0	0	0	130,945	0	0	U11	130,945	110
111	Fines	2,915	0	0	0	0	0	2,915	0	0	U30	2,915	111
112	Internal service charges	-147	0	0	0	0	0	-147	0	0	NR	-147	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0	0		0	113
114	reimbursements	354	0	0	0	0	0	354	0	0		354	114
115	penalty	1,313	0	0	0	0	0	1,313	0	0		1,313	115
116	sales tax	2,104	0	0	0	0	0	2,104	0	0		2,104	116
117	zoning & misc fees	6,630	0	0	0	0	0	6,630	0	0		6,630	117
118		0	0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	159,366	0	0	0	0	0	159,366	2,700			162,066	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EPWORTH				<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	806,875	296,233	94,074	153,461	0	0	1,350,643	468,165		1,818,808	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	179,837	NR	179,837	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	34,133	A89	34,133	126
127	Regular transfers in and interfund loans	0	0	0	0	0	0	0	56,500		56,500	127
128	Internal TIF loans and transfers in	0	0	0	94,073	0	0	94,073	0		94,073	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	0	0	94,073	0	0	94,073	270,470		364,543	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	806,875	296,233	94,074	247,534	0	0	1,444,716	738,635		2,183,351	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	506,703	511,290	0	45,841	20,804		1,084,638	439,580		1,524,218	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,313,578	807,523	94,074	293,375	20,804	0	2,529,354	1,178,215		3,707,569	136
137												137
138												138
139												139
140												140
141												141
142												142
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	98,892	0	0	0	0	0	98,892		E62	98,892	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	2,641	0	0	0	0	0	2,641		E89	2,641	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	58,923	0	0	0	0	0	58,923		E24	58,923	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	160,456	0	0	0	0	0	160,456			160,456	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EPWORTH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	0	38,519	0	0	0	0	38,519		E44	38,519	42
43	Purchase of land and equipment	0	26,000	0	0	0	0	26,000		G44	26,000	43
44	Construction	0	43,432	0	0	0	0	43,432		F44	43,432	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	15,757	0	0	0	0	15,757		F60	15,757	47
48	Street lighting — Current operation	0	2,852	0	0	0	0	2,852		E44	2,852	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	59,352	0	0	0	0	59,352		E44	59,352	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	486	0	0	0	0	486		E44	486	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	2,092	0	0	0	0	2,092		E81	2,092	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	75,349	0	0	0	0	0	75,349		E81	75,349	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	63,499	0	0	0	0	0	63,499		E89	63,499	65
66	Purchase of land and equipment	128,500	0	0	0	0	0	128,500		G89	128,500	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	267,348	188,490	0	0	0	0	455,838			455,838	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EPWORTH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EPWORTH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	44,498	0	0	0	0	0	44,498		E52	44,498	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	1,726	0	0	0	0	0	1,726		E61	1,726	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	26,537	0	0	0	0	0	26,537		E61	26,537	127
128	Purchase of land and equipment	8,000	0	0	0	0	0	8,000		G61	8,000	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	4,860	0	0	0	0	0	4,860		E61	4,860	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	10,053	0	0	0	0	0	10,053		E61	10,053	135
136	Other culture and recreation	1,225	0	0	0	0	0	1,225		E61	1,225	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	96,899	0	0	0	0	0	96,899			96,899	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	5,000	0	0	0	0	0	5,000		E89	5,000	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	4,000	0	0	0	0	0	4,000		E29	4,000	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	8,556	0	0	0	0	0	8,556		E89	8,556	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	17,556	0	0	0	0	0	17,556			17,556	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF EPWORTH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	7,114	0	0	0	0	0	7,114		E29	7,114	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	80,777	0	0	0	0	0	80,777		E23	80,777	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	692	0	0	0	0	0	692		E89	692	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	4,824	0	0	0	0	0	4,824		E25	4,824	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	2,725	0	0	0	0	0	2,725		E31	2,725	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	11,126	0	0	0	0	0	11,126		E89	11,126	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	107,258	0	0	0	0	0	107,258			107,258	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	0	0	0	0			0	177
178	Fire Station	0	0	0	114,445	0	0	114,445			114,445	178
179	Street Improvement	0	0	0	129,425	0	0	129,425			129,425	179
180	<i>admin -paying agent</i>	0	0	0	1,000	0	0	1,000			1,000	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	244,870	0	0	244,870			244,870	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	ROW Project	15,465	0	0	0	0	0	15,465			15,465	184
185	Walkway Trail Ext.	3,488	0	0	0	0	0	3,488			3,488	185
186	Street Improvement	0	0	0	0	17,768	0	17,768			17,768	186
187	<b>Subtotal Regular Capital Projects</b>	18,953	0	0	0	17,768	0	36,721			36,721	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	18,953	0	0	0	17,768	0	36,721			36,721	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	668,470	188,490	0	244,870	17,768	0	1,119,598			1,119,598	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EPWORTH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							91,330	E91		91,330	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							113,023	F91		113,023	200
201	Sewer and sewage disposal — Current operation							96,841	E80		96,841	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							232,560	F80		232,560	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF EPWORTH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								1,700	E89	1,700	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								30,553		30,553	242
243	Enterprise Capital Projects								179,837		179,837	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								745,844		745,844	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	668,470	188,490	0	244,870	17,768	0	1,119,598	745,844		1,865,442	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	0	0		0	0	0	0	56,500		56,500	255
256	Internal TIF loans/repayments and transfers out	0	0	94,073	0	0	0	94,073			94,073	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	94,073	0	0	0	94,073	56,500		150,573	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	668,470	188,490	94,073	244,870	17,768	0	1,213,671	802,344		2,016,015	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	619,033	1	48,505	3,037	0	670,576			670,576	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	407,877		0	0	0	0	407,877			407,877	266
267	Unassigned	237,230	0	0	0	0	0	237,230			237,230	267
268	<b>Total Governmental</b>	645,107	619,033	1	48,505	3,037	0	1,315,683			1,315,683	268
269	<b>Proprietary</b>								375,871		375,871	269
270	<b>Total ending fund balance June 30, 2014</b>	645,108	619,033	1	48,505	3,036	0	1,315,683	375,871		1,691,554	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,313,578	807,523	94,074	293,375	20,804	0	2,529,354	1,178,215		3,707,569	271
272												272

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF EPWORTH**

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 44,498		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

**Part IV SALARIES AND WAGES**

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		220,162

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	\$ 417,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 12,510
2. Sewer utility	0	3,500,000	0	0	0	3,500,000	0	0
3. Electric utility	0	0	0	0	0	0	0	0
4. Gas utility	0	0	0	0	0	0	0	0
5. Transit-bus	0	0	0	0	0	0	0	0
6. Industrial Revenue	0	0	0	0	0	0	0	0
7. Mortgage revenue	0	0	0	0	0	0	0	0
8. TIF revenue	0	0	0	0	0	0	0	0
9. Fire Station	655,000	0	55,000	600,000	0	0	0	26,113
10. Fire Station	166,672	0	33,332	133,340	0	0	0	0
11. Street Improv	595,000	0	115,000	480,000	0	0	0	14,425
12.	0	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0	0
<b>Total long-term debt</b>	<b>1,833,672</b>	<b>3,500,000</b>	<b>203,332</b>	<b>1,213,340</b>	<b>0</b>	<b>3,900,000</b>	<b>0</b>	<b>53,048</b>

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0	
Outstanding as of JUNE 30, 2014	64V \$	0	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY			
Actual valuation -- January 1, 2012			
\$	<b>88,982,083</b>	x .05 = \$	4,449,104

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014**

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 0	\$ 0	0	1,691,554	1,691,554

REMARKS

V98